



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SHULLSBURG WATER UTILITY

Principal Office: P.O. BOX 580
SHULLSBURG, WI 53586-0580

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHULLSBURG WATER UTILITY

Utility Address: P.O. BOX 580

SHULLSBURG, WI 53586-0580

When was utility organized? 12/1/1827

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA BYRNE

Title: UTILITY CLERK

Office Address:

P.O. BOX 580

SHULLSBURG, WI 53586-0580

Telephone: (608) 965 - 4901

Fax Number: (608) 965 - 4424

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

President, chairman, or head of utility commission/board or committee:

Name: MR GEORGE HILL**Title:****Office Address:**P.O. BOX 580
SHULLSBURG, WI 53586-0580**Telephone:** (608) 965 - 3768

Are records of utility audited by individuals or firms, other than utility employee? NO**Date of most recent audit report:****E-mail Address:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR GEORGE MORRISSEY**Title:** WATER SUPERINTENDENT**Office Address:**P.O. BOX 580
SHULLSBURG, WI 53586-0580**Telephone:** (608) 965 - 4901**Fax Number:** (608) 965 - 4424**E-mail Address:**

Name of utility commission/committee: Shullsburg Utility Committee

Names of members of utility commission/committee:

JEFF DOYLE

GEORGE HILL, CHAIRMAN

CHRISTINE RUSSELL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	204,626	204,673	1
Operating Expenses:			
Operation and Maintenance Expense (401)	96,671	99,339	2
Depreciation Expense (403)	31,501	30,658	3
Amortization Expense (404)	848	0	4
Taxes (408)	3,696	3,829	5
Total Operating Expenses	132,716	133,826	
Net Operating Income	71,910	70,847	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	71,910	70,847	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	17,135	14,099	9
Miscellaneous Nonoperating Income (421)	24	0	10
Total Other Income	17,159	14,099	
Total Income	89,069	84,946	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	89,069	84,946	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,085	28,991	13
Amortization of Debt Discount and Expense (428)		628	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	28,085	29,619	
Net Income	60,984	55,327	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	706,410	651,083	19
Balance Transferred from Income (433)	60,984	55,327	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	767,394	706,410	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	17,135	4
Total (Acct. 419):	17,135	
Miscellaneous Nonoperating Income (421):		
OTHER INCOME	24	5
Total (Acct. 421):	24	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	204,626	0	0	0	204,626	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	204,626	0	0	0	204,626	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,920,731	1,904,236	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	234,941	204,398	2
Net Utility Plant	1,685,790	1,699,838	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	391,211	305,780	7
Total Other Property and Investments	391,211	305,780	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,510	8,291	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,643	12,611	11
Other Accounts Receivable (143)	0	1,110	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	395,194	411,070	14
Materials and Supplies (150)	9,161	12,496	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	3,474	4,957	17
Total Current and Accrued Assets	421,982	450,535	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,565	14,413	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	13,565	14,413	
Total Assets and Other Debits	2,512,548	2,470,566	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	545,937	545,937	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	767,394	706,410	23
Total Proprietary Capital	1,313,331	1,252,347	
LONG-TERM DEBT			
Bonds (221)	570,000	590,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	570,000	590,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,078	4,538	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,310	2,383	32
Other Current and Accrued Liabilities (238)	1,208	1,632	33
Total Current and Accrued Liabilities	6,596	8,553	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	5,667	4,992	36
Total Deferred Credits	5,667	4,992	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	616,954	614,674	38
Total Liabilities and Other Credits	2,512,548	2,470,566	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,920,731	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,920,731	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	234,941	0	0	0	9
Total Accumulated Provision	234,941	0	0	0	
Net Utility Plant	1,685,790	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	204,398				204,398	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,501				31,501	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,303				1,303	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	32,804	0	0	0	32,804	13
Debits during year						14
Book cost of plant retired	2,066				2,066	15
Cost of removal	195				195	16
Other debits (specify):						17
					0	18
Total debits	2,261	0	0	0	2,261	19
Balance End of Year	234,941	0	0	0	234,941	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,161	12,496	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,161	12,496	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 Revenue Bonds	848	428	13,565	1
Total			13,565	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	545,937	1
Changes during year (explain):		
NONE		2
Balance end of year	545,937	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Revenue Bonds	07/01/1998	06/01/2018	4.75%	570,000	1
Total Bonds (Account 221):				570,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,696	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	3,696	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,450	7
PSC Remainder Assessment	246	8
Other (explain):		
NONE		9
Total payments and other debits	3,696	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 Revenue Bonds	2,383	28,085	28,158	2,310	1
Subtotal	2,383	28,085	28,158	2,310	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,383	28,085	28,158	2,310	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	614,674	0	0	0	0	614,674	1
Add credits during year:							
For Services	2,280					2,280	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	616,954	0	0	0	0	616,954	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE ACCOUNT	53,467	3
REDEMPTION ACCOUNT	24,915	4
REPAIR FUNDS	159,290	5
WATER TOWER PAINTING	2,057	6
TRANSPORTATION FUNDS	16,672	7
MAIN REPLACEMENT	13,252	8
BUILDING FUNDS	4,721	9
PAINT AND CLEANING FUND	29,226	10
WOOD STREET	87,611	11
Total (Acct. 125):	391,211	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,952	13
Electric		14
Sewer (Regulated)		15
Other (specify):		
MISCELLANEOUS	691	16
Total (Acct. 142):	12,643	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Other (specify):		
NONE		19
Total (Acct. 143):	0	
Receivables from Municipality (145):		
ADVANCE TO TIF	362,185	20
RECEIVABLE FROM MUNICIPALITY	333	21
RECEIVABLE FROM TIF #4	30,205	22

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER UTILITY	2,471	23
Total (Acct. 145):	395,194	
Prepayments (165):		
NONE		24
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		26
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE	5,667	28
Total (Acct. 253):	5,667	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,912,483	0	0	0	1,912,483	1
Materials and Supplies	10,828	0	0	0	10,828	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	219,669	0	0	0	219,669	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	615,814	0	0	0	615,814	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,087,828	0	0	0	1,087,828	
Net Operating Income	71,910	0	0	0	71,910	8
Net Operating Income as a percent of						
Average Net Rate Base	6.61%	N/A	N/A	N/A	6.61%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	545,937	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	736,902	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,282,839	
Net Income		
Net Income	60,984	5
Percent Return on Proprietary Capital	4.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Ten Terrace Court • PO Box 7398 • Madison, WI 53707-7398
608/249-6622 • 608/249-8532

ACCOUNTANTS' COMPILATION REPORT

Shullsburg Water Utility
Shullsburg, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for the Shullsburg Water Utility, an enterprise fund of the Village of Shullsburg, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 6, 2002

FINANCIAL SECTION FOOTNOTES

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Stacey Wagner [mailto:swagner@virchowkrause.com]

Sent: Wednesday, October 23, 2002 1:52 PM

To: peter.leege@psc.state.wi.us

Subject: Shullsburg Water Utility

In response to your September inquiry into the water utility's annual report, we offer the following responses:

1. There is a lateral hook-up charge of \$700 if re-surfacing is required and \$570 if resurfacing is not required. During 2001, four (4) laterals were installed with a contribution of \$570 each for a total of \$2,280. We will include more detailed explanations in the future. Generally, laterals are financed with a combination of utility funds and customer contributions.
2. The amortization expense reported in account 404 is actually amortization of debt discount which was charged to account 428. The expense was inadvertently reported on the wrong line in the annual report.
3. Based on our comparison of the annual 2000 and 2001 annual reports, all accounts with a variance of 30% and not less than \$2,000 were footnoted and explained on page W-19. Please let us know if you desire more information.
4. We were not aware of this request, but will work with the utility to prepare the request.
5. We will reclassify the flushing hydrants as fire hydrants in the 2002 annual report.

Please verify receipt of this correspondence via e-mail and let us know if we can be of any further assistance.

Thanks!

Stacey L. Wagner, CPA, Manager
Virchow, Krause & Company, LLP
Ten Terrace Court
Madison, WI 53707-7398
Phone: (608)240-2625
Fax: (608)249-8532
swagner@virchowkrause.com

September 19, 2002

Ms. Patricia Byrne, Utility Clerk
Shullsburg Water Utility
P.O. Box 580
Shullsburg, WI 53586-0580

2001 Analytical Review DWCCA-5470-PJL

FINANCIAL SECTION FOOTNOTES

Dear Ms. Byrne:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Given that the footnote to the Water Services schedule on page W-16 explains that "Additions were purchased by the utility", please explain why there is \$2,280 reported for contributions for water services in Account 271 on page F-17. This same issue was also questioned in item number one of our letter dated August 23, 2001, concerning our review of the utility's 2000 annual report. Please also confirm that more detailed explanations will be provided in the future.
2. During our review we noted that in Account 404 on page W-1 there is \$848 reported for Amortization expense. Please provide a detailed explanation regarding what is being amortized and also explain if PSC authorization has been requested on the issue.
3. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
4. In our exchange of correspondence regarding our review of the utility's 2000 annual report we instructed that the utility request a revised F-1 rate schedule to have the 10 hydrants which have been reported in the past as flushing hydrants included in the Public Fire Protection Service calculation. Has the utility yet submitted that request?
5. In the correspondence mentioned in number 4 above, we instructed that the 10 flushing hydrants be reported as fire hydrants on page W-18 in the future. Please confirm that the utility will do so.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that

you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5470
Shullsburg.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		200,587	1
Total Sales of Water		200,587	
Other Operating Revenues			
Forfeited Discounts (470)		831	2
Other Water Revenues (474)		3,208	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		4,039	
Total Operating Revenues		204,626	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		54,079	5
General Operating Expenses (680-690)		42,592	6
Total Operation and Maintenance Expenses		96,671	
Other Operating Expenses			
Depreciation Expense (403)		31,501	7
Amortization Expense (404)		848	8
Taxes (408)		3,696	9
Total Other Operating Expenses		36,045	
Total Operating Expenses		132,716	
NET OPERATING INCOME		71,910	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	543	23,584	87,219	4
Commercial	68	8,125	21,204	5
Industrial	7	790	2,270	6
Total Metered Sales to General Customers (461)	618	32,499	110,693	
Private Fire Protection Service (462)	2		1,776	7
Public Fire Protection Service (463)	0		83,259	8
Other Sales to Public Authorities (464)	18	1,316	4,859	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	638	33,815	200,587	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
----------------------	--------------------------	-------------------------------------	-----------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	83,259	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	83,259	
Forfeited Discounts (470):		
Customer late payment charges	831	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	831	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,168	7
Other (specify):		
MISCELLANEOUS OTHER	2,040	8
Total Other Water Revenues (474)	3,208	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	31,834	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,488	3
Chemicals (630)	2,665	4
Supplies and Expenses (640)	1,100	5
Repairs of Water Plant (650)	8,983	6
Transportation Expenses (660)	1,009	7
Total Plant Operation and Maintenance Expenses	54,079	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,263	8
Office Supplies and Expenses (681)	4,716	9
Outside Services Employed (682)	5,519	10
Insurance Expense (684)	2,613	11
Employees Pensions and Benefits (686)	14,863	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,618	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	42,592	
Total Operation and Maintenance Expenses	96,671	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		3,450	3
PSC Remainder Assessment		246	4
Other (specify): NONE			5
Total tax expense		3,696	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218046				3
County tax rate	mills		8.052991				4
Local tax rate	mills		5.494498				5
School tax rate	mills		12.178501				6
Voc. school tax rate	mills		1.943978				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.888014				10
Less: state credit	mills		1.984311				11
Net tax rate	mills		25.903703				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.494498				14
Combined School Tax Rate	mills		14.122479				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.616977				17
Total Tax Rate	mills		27.888014				18
Ratio of Local and School Tax to Total	dec.		0.703420				19
Total tax net of state credit	mills		25.903703				20
Net Local and School Tax Rate	mills		18.221174				21
Utility Plant, Jan. 1	\$	1,904,236	1,904,236				22
Materials & Supplies	\$	12,496	12,496				23
Subtotal	\$	1,916,732	1,916,732				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,916,732	1,916,732				26
Assessment Ratio	dec.		0.917812				27
Assessed Value	\$	1,759,200	1,759,200				28
Net Local & School Rate	mills		18.221174				29
Tax Equiv. Computed for Current Year	\$	32,055	32,055				30
Tax Equivalent per 1994 PSC Report	\$	21,940					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	197		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	53,719		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	53,916	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	57,920		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,813	4,545	17
Diesel Pumping Equipment (326)	17,725		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,758		20
Total Pumping Plant	116,216	4,545	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,270	385	23
Total Water Treatment Plant	4,270	385	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	962		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			197	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			53,719	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	53,916	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			57,920	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,136		42,222	17
Diesel Pumping Equipment (326)			17,725	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,758	20
Total Pumping Plant	1,136	0	119,625	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,655	23
Total Water Treatment Plant	0	0	4,655	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			962	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	307,264		26
Transmission and Distribution Mains (343)	1,017,623		27
Fire Mains (344)	0		28
Services (345)	174,173	2,145	29
Meters (346)	63,282	4,049	30
Hydrants (348)	116,016	1,125	31
Other Transmission and Distribution Plant (349)	316		32
Total Transmission and Distribution Plant	1,679,636	7,319	
GENERAL PLANT			
Land and Land Rights (370)	80		33
Structures and Improvements (371)	2,529		34
Office Furniture and Equipment (372)	1,846		35
Computer Equipment (372.1)	9,276	3,231	36
Transportation Equipment (373)	23,564		37
Other General Equipment (379)	12,903	3,081	38
Other Tangible Property (390)	0		39
Total General Plant	50,198	6,312	
Total utility plant in service directly assignable	1,904,236	18,561	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,904,236	18,561	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			307,264	26
Transmission and Distribution Mains (343)			1,017,623	27
Fire Mains (344)			0	28
Services (345)	300		176,018	29
Meters (346)	130		67,201	30
Hydrants (348)	500		116,641	31
Other Transmission and Distribution Plant (349)			316	32
Total Transmission and Distribution Plant	930	0	1,686,025	
GENERAL PLANT				
Land and Land Rights (370)			80	33
Structures and Improvements (371)			2,529	34
Office Furniture and Equipment (372)			1,846	35
Computer Equipment (372.1)			12,507	36
Transportation Equipment (373)			23,564	37
Other General Equipment (379)			15,984	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	56,510	
Total utility plant in service directly assignable	2,066	0	1,920,731	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	2,066	0	1,920,731	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,403	3,403	1
February			3,074	3,074	2
March			3,590	3,590	3
April			3,592	3,592	4
May			4,199	4,199	5
June			3,746	3,746	6
July			4,681	4,681	7
August			4,232	4,232	8
September			4,007	4,007	9
October			4,092	4,092	10
November			3,953	3,953	11
December			4,064	4,064	12
Total annual pumpage	0	0	46,633	46,633	
Less: Water sold				33,815	13
Volume pumped but not sold				12,818	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				2,159	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,159	19
Volume pumped but unaccounted for				10,659	20
Percent of water lost				23%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				294	23
Date of maximum: 5/24/2001					24
Cause of maximum:					25
Filling municipal swimming pool.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				91	26
Date of minimum: 2/1/2001					27
Total KWH used for pumping for the year				101,780	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #3 SOUTH JUDGEMENT	No. 3	639	12	57	Yes	1
WELL #4 WEST HARRISON	No. 4	454	16	44	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 3	WELL NO. 4		1
Location	SOUTH JUDGEMENT	WEST HARRISON		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	DEMINO		5
Year Installed	1954	1971		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	290	300		8
Pump Motor or Standby Engine Mfr	US GENERAL ELECTRIC	US GENERAL ELECTRIC		9
Year Installed	1954	1998		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	40	50		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	WELL #4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	71		10
			11
Total capacity in gallons (actual)	200,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4180	0.4320	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	150	0	0	0	150
M	D	4.000	5,932	0	0	0	5,932
P	D	4.000	262	0	0	0	262
M	D	6.000	16,762	0	0	0	16,762
P	D	6.000	4,174	0	0	0	4,174
M	D	8.000	4,122	0	0	0	4,122
P	D	8.000	16,676	0	0	0	16,676
M	D	10.000	945	0	0	0	945
P	D	10.000	80	0	0	0	80
P	D	12.000	2,042	0	0	0	2,042
Total Within Municipality			51,145	0	0	0	51,145
Total Utility			51,145	0	0	0	51,145

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	3	0	0	0	3		1
M	0.750	381	0	2	0	379	37	2
M	1.000	199	3	0	0	202	3	3
M	1.500	4	0	0	0	4		4
M	2.000	17	0	0	0	17	3	5
M	4.000	5	0	0	0	5		6
M	6.000	1	0	0	0	1		7
Total Utility		610	3	2	0	611	43	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	621	30	3	0	648	64	1
1.000	6	3	1	0	8	2	2
1.500	9	0	0	0	9	0	3
2.000	11	0	1	0	10	0	4
3.000	2	0	0	0	2	1	5
4.000	4	0	0	0	4	2	6
Total:	653	33	5	0	681	69	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	531	51	3	16	0	47	648	1
1.000	0	3	2	1	0	2	8	2
1.500	0	5	1	1	0	2	9	3
2.000	0	5	1	3	0	1	10	4
3.000	0	0	0	2	0	0	2	5
4.000	0	0	0	3	0	1	4	6
Total:	531	64	7	26	0	53	681	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	77	1			78	2
Total Fire Hydrants	77	1	0	0	78	
Flushing Hydrants						
	10		1		9	3
Total Flushing Hydrants	10	0	1	0	9	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 87

Number of distribution system valves end of year: 237

Number of distribution valves operated during year: 165

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

Because the city council has passed a resolution setting the water utility's tax equivalent to zero, there is no tax equivalent on meters charged to the sewer department.

Property Tax Equivalent (Water) (Page W-07)

The city council has passed a resolution setting the tax equivalent to zero for the water utility.

Water Services (Page W-16)

Additions were purchased by the utility.
